ID: CCA 2008110310465851 Number: **200908027**

Office: Release Date: 2/20/2009

UILC: 6103.03-00, 6231.07-00

From:

Sent: Monday, November 03, 2008 10:46:59 AM

To: Cc:

Subject: RE: 2848 vs. 8821

I agree that the answer would be no and am copying for his concurrence. The limited partner would not have any power to bind the partnership. The Form 2848 needs to be signed by (1) all of the partners; (2) a partner with the power to bind the partnership under state law - a general partner; or (3) the TMP.